### FORMNO. 15G"

[See section 197A(1), 197A(1A) and rule 29C]

# Declaration under section 197A (1) and section 197A (1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax. PART I

#### 1. Name of Assessee (Declarant) 2. PAN of the Assessee 1 4. Previous year(P.Y.) <sup>3</sup> (for which 5. Residential Status<sup>4</sup> 3. Status<sup>2</sup> declaration is being made): 2024-25 6. Flat/Door/Block No. 7. Name of Premises 8. Road/Street/Lane 9. Area/Locality 10. Town/City/ District 11. State 12. PIN 13. Email 14. Telephone No. (with STD 15 (a) Whether assessed to tax under the Income-tax Act, 1961<sup>5</sup>: Code) and Mobile No. (b) If yes, latest assessment year for which assessed 16. Estimated income for 17. Estimated total income of the P.Y (2024-25). in which income which this declaration is mentioned in column 16 to be included<sup>6</sup> made 18. Details of Form No. 15G other than this form filed during the previous year, if any' Total No. of Form No. 15G filed Aggregate amount of income for which Form No.15G filed 19. Details of income for which the declaration is filed SI. Identification number of relevant Nature of income Section under Amount of income No. investment/account, etc." which tax is deductible

•••••	•••••	•••••
Signature	of the	Declarant

# $\textbf{Declaration/} \textbf{Verification}^{\text{10}}$

1

Place:			
	••••••		
Date:	Signature of the Declarant <sup>9</sup>		
Date.	 		

#### PART II

# To be filled by the person responsible for paying the income referred to in column 16 of Part I]

1. Name of the person respon	sible for paying:	2. Unique	2. Unique Identification No. <sup>11</sup>	
3. PAN of the person responsible for paying  4. Complete Address:		ress:	5. TAN of the person responsible for paying	
1		e No. (with STD Mobile No.	8. Amount of income paid 12	
9. Date on which Declaration received (DD/MM/YYYY)	is		10. Date on which the income has been paid/credited (DD/MM/YYYY)	
Place:  Date:  Delete whichever is not applic	of the person responsible for paying the ferred to in column 16 of Part I			

- (i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;
- in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two (ii) years and with fine.

<sup>11</sup>The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax R ules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15H during the same quarter, please allot separate series of serial number for Form No.15G and Form No.15H.

<sup>12</sup>The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.

<sup>&</sup>lt;sup>1</sup>As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

<sup>&</sup>lt;sup>2</sup> Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

<sup>&</sup>lt;sup>3</sup>The financial year to which the income pertains.

<sup>&</sup>lt;sup>4</sup>Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

<sup>&</sup>lt;sup>5</sup> Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

<sup>&</sup>lt;sup>6</sup>Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

<sup>&</sup>lt;sup>7</sup> 1 n case any declaration(s) in Form No. 15G is filed before filing this declaration during the previous year, mention the total number of such Form No. 15G filed along with the aggregate amount of income for which said declaration(s) have been filed.

<sup>&</sup>lt;sup>8</sup>Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

<sup>&</sup>lt;sup>9</sup> Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

<sup>&</sup>lt;sup>10</sup>Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-